

# EXHIBIT

# 36

DEC 1 1961

PINTO, WINOKUR & PAGANO  
CERTIFIED PUBLIC ACCOUNTANTS  
180 FIFTH AVE., NEW YORK 36, N. Y.  
CIRCLE 3-3070

November 30, 1961

State of New York  
Department of Taxation and Finance  
Income Tax Bureau  
Albany N.Y.

Re Marilyn Monroe Miller  
Division 44 File 1040

Gentlemen:

Your letter addressed to our above named client, in care of us at 50 East 42nd Street, has just been received. This letter refers to the taxpayer's 1957 federal income tax return. Please be advised that Mrs. Marilyn Monroe Miller was not a resident of the State of New York in 1957. She was a resident of Connecticut and accordingly did not file a New York State income tax return.

Very truly yours,

PINTO, WINOKUR & PAGANO

Julius Winokur

JN:LBH  
cc Weissberger & Frosch